

July 17, 2013

To the Agency Addressed:

OMB Circular A-133 states that the preparation of the annual Schedule of Expenditures of Federal Awards (SEFA) is the responsibility of the auditee (the State of Kansas). RubinBrown has been hired to perform the single audit for the State of Kansas. For the fiscal year ended June 30, 2013, the Office of the State Comptroller will be summarizing the information submitted to us into the SEFA format. Since there is such a large amount of data to be obtained and summarized, all data will be transmitted electronically.

**Important Special instructions:**

1. If your agency received directly from a federal agency or indirectly through a non-federal agency, any non-monetary services or goods in fiscal year 2013, the amount must be reported on your SEFA form DA-89. All Federal noncash assistance should be valued at fair market value at the time of the receipt, or the assessed value provided by the Federal agency. Non-monetary awards include commodities, property and equipment, food stamps, vaccines, etc.
2. If your agency transferred funds or non-monetary goods or services to another state agency, the amounts must be reported on your SEFA form DA-89. For funds or non-monetary goods received directly from the federal agency, please code the transactions with a D (Direct Award) or N (Non-monetary Award) in column J with a corresponding entry in columns O or P. Likewise, if your agency received funds or non-monetary goods from another state agency, **and the funds or non-monetary goods were expended by your agency**, the amount must be reported on your SEFA form DA-89. For funds or non-monetary goods received, please code Column J with T for the transfer of dollars, or N if the transfer consisted of non-monetary goods; and enter the required data in Columns K and L. Both agencies must show these amounts correctly as transfers. Otherwise, the amount of federal funds spent will be overstated.
3. All American Recovery and Reinvestment Act (ARRA) expenditures must be shown separately. See the instructions for more information.
4. The SEFA form DA-89 must be submitted by August 15, 2013. This deadline has been moved up to allow sufficient time to perform the necessary audit and submit the audit by the Federal deadline.

5. All agencies must submit the SEFA certification.

The following are specific instructions for State Agencies to follow for the submission of their information to the Office of the State Comptroller.

1. The form and instructions will be available to download from the Department of Administration's website at <http://www.da.ks.gov/ar/>.
2. Save the input form to your computer system before entering any data. Save the file using your agency number, fiscal year, and SEFA as the file name (e.g., Department for Children and Families will use the file name **629 13 SEFA.xls**).
3. Input the data (see separate document for specific form instructions) and save the file again on your computer system.
4. Send an email to: [Roger.Basinger@da.ks.gov](mailto:Roger.Basinger@da.ks.gov), attaching your completed input form.
5. Due date **August 15, 2013**.

The submission deadline must be strictly followed in order for all audit work to be completed and the report prepared and submitted to the Division of Legislative Post Audit by the deadline. Please direct questions to Roger Basinger at 785-296-8083 or e-mail: [Roger.Basinger@da.ks.gov](mailto:Roger.Basinger@da.ks.gov).

Very truly yours,

Martin Eckhardt, Manager  
Audit & Assurance  
Office of the State Comptroller  
Department of Administration

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